

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF THE TRUSTEE'S ONE HUNDRED FIFTY-FIFTH OMNIBUS OBJECTION TO GENERAL CREDITOR CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

IF YOU HAVE QUESTIONS, PLEASE CONTACT THE TRUSTEE'S COUNSEL, STUART MITCHELL, ESQ., AT (212) 837-6809.

HUGHES HUBBARD & REED LLP

One Battery Park Plaza

New York, New York 10004

Telephone: (212) 837-6000

Facsimile: (212) 422-4726

Attorneys for James W. Giddens,

Trustee for the SIPA Liquidation of Lehman Brothers Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (JMP) SIPA

**NOTICE OF HEARING ON THE TRUSTEE'S ONE HUNDRED FIFTY-FIFTH
OMNIBUS OBJECTION TO GENERAL CREDITOR CLAIMS
(AMENDED AND SUPERSEDED CLAIMS)**

PLEASE TAKE NOTICE that on October 24, 2013, James W. Giddens (the "Trustee"), as trustee for the liquidation of the business of Lehman Brothers Inc. (the "Debtor" or "LBI"), under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. §§ 78aaa *et seq.* ("SIPA"), by and through his undersigned counsel, filed his one hundred fifty-fifth omnibus objection to general creditor claims (the "One Hundred Fifty-Fifth Omnibus Objection")

to General Creditor Claims”), and that a hearing to consider the Trustee’s One Hundred Fifty-Fifth Omnibus Objection to General Creditor Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, at the United States Bankruptcy Court, Alexander Hamilton Customs House, Courtroom 601, One Bowling Green, New York, New York 10004 (the “Bankruptcy Court”), on **December 19, 2013 at 10:00 a.m. (Prevailing Eastern Time)** (the “Hearing”).

PLEASE TAKE FURTHER NOTICE that responses, if any, to entry of the order must (i) be in writing; (ii) state the name and address of the responding party and nature of the claim or interest of such party; (iii) state with particularity the legal and factual bases of such response; (iv) conform to the Federal Rules of Bankruptcy Procedure and Local Bankruptcy Rules; (v) be filed with the Bankruptcy Court, together with proof of service, electronically, in accordance with General Order M-399 by registered users of the Court’s Electronic Case Filing system and, by all other parties in interest, on a 3.5 inch disk, compact disk, or flash drive, preferably in Portable Document Format (PDF), WordPerfect or any other Windows-based word processing format no later than **November 14, 2013 at 4:00 p.m. (Prevailing Eastern Time)** (the “Response Deadline”); and (vi) be served on (a) Hughes Hubbard & Reed LLP, One Battery Park Plaza, New York, New York, 10004, Attn: Meaghan C. Gragg, Esq.; (b) Securities Investor Protection Corporation, 805 Fifteenth Street, N.W., Suite 800, Washington, DC 20005, Attn: Kenneth J. Caputo, Esq.; and (c) Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, Attn: Maurice Horwitz, Esq. and Lori R. Fife, Esq., with a courtesy copy to the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601.

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Trustee's One Hundred Fifty-Fifth Omnibus Objection to General Creditor Claims or any claim set forth thereon, the Trustee may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Trustee's One Hundred Fifty-Fifth Omnibus Objection to General Creditor Claims, which may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
October 24, 2013

HUGHES HUBBARD & REED LLP

By: /s/ James B. Kobak, Jr.
James B. Kobak, Jr.
Christopher K. Kiplok
Meaghan C. Gragg
One Battery Park Plaza
New York, New York 10004
Telephone: (212) 837-6000
Facsimile: (212) 422-4726
Email: kobak@hugheshubbard.com

Attorneys for James W. Giddens,
Trustee for the SIPA Liquidation of
Lehman Brothers Inc.

HUGHES HUBBARD & REED LLP

One Battery Park Plaza

New York, New York 10004

Telephone: (212) 837-6000

Facsimile: (212) 422-4726

Attorneys for James W. Giddens,

Trustee for the SIPA Liquidation of Lehman Brothers Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS INC.,

Debtor.

Case No.: 08-01420 (JMP) SIPA

**THE TRUSTEE'S ONE HUNDRED FIFTY-FIFTH OMNIBUS OBJECTION
TO GENERAL CREDITOR CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS ONE HUNDRED FIFTY-FIFTH OMNIBUS OBJECTION TO GENERAL CREDITOR CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT THE TRUSTEE'S COUNSEL,
STUART MITCHELL, ESQ., AT (212) 837-6809.**

TO THE HONORABLE JAMES M. PECK,
UNITED STATES BANKRUPTCY JUDGE:

James W. Giddens (the “Trustee”), as Trustee for the liquidation of the business of Lehman Brothers Inc. (the “Debtor” or “LBI”) under the Securities Investor Protection Act of 1970 as amended, 15 U.S.C. §§ 78aaa *et seq.* (“SIPA”),¹ by and through his undersigned counsel, respectfully represents as follows:

RELIEF REQUESTED

1. The Trustee files this one hundred fifty-fifth omnibus objection to general creditor claims (the “One Hundred Fifty-Fifth Omnibus Objection to General Creditor Claims”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), as made applicable to this proceeding pursuant to sections 78fff(b) and 78fff-1(a) of SIPA, Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in this SIPA proceeding (the “General Creditor Claims Objection Procedures Order,” ECF No. 5441), seeking entry of an order disallowing and expunging certain claims listed on Exhibit A annexed hereto. The Trustee’s proposed order (the “Proposed Order”) is annexed hereto as Exhibit C.

2. The Trustee’s professionals have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed under the heading “Claims to be Disallowed and Expunged” (collectively, the “Amended and Superseded Claims”) have been amended and superseded by at least one subsequently filed, corresponding claim identified under the heading “Surviving Claims” (collectively, the “Surviving Claims”). The Trustee asks that the Amended and Superseded Claims be disallowed and expunged in their entirety from LBI’s

1. For convenience, subsequent references to SIPA may omit “15 U.S.C.”

claims register as maintained by the Trustee's claims agent and to preserve his right to later object to any Surviving Claim on any basis.

JURISDICTION

3. Following removal to this Court for all purposes as required for SIPA cases by section 78eee(b)(4) of SIPA, this Court has "all of the jurisdiction, powers, and duties conferred by [SIPA] upon the court to which application for the issuance of the protective decree was made." 15 U.S.C. § 78eee(b)(4).

4. Venue is proper in this Court pursuant to SIPA section 78eee(a)(3) and 15 U.S.C. section 78aa.

BACKGROUND

5. On September 19, 2008 (the "Filing Date"), the Honorable Gerard E. Lynch, United States District Court, Southern District of New York, entered the Order Commencing Liquidation of LBI (the "LBI Liquidation Order," ECF. No. 1) pursuant to the provisions of SIPA in the case captioned *Securities Investor Protection Corporation v. Lehman Brothers Inc.*, Case No. 08-CIV-8119 (GEL). The LBI Liquidation Order, *inter alia*, (i) appointed the Trustee for the liquidation of the business of LBI pursuant to section 78eee(b)(3) of SIPA; and (ii) removed the case to this Court for all purposes as required for SIPA cases by section 78eee(b)(4) of SIPA, in the case captioned *In re Lehman Brothers Inc.*, Case No. 08-01420 (JMP) (the "SIPA Proceeding").

6. On November 7, 2008, the Court entered the Order Approving Form and Manner of Publication and Mailing of Notice of Commencement; Specifying Procedures and Forms for Filing, Determination, and Adjudication of Claims; Fixing a Meeting of Customers and Other Creditors; and Fixing Interim Reporting Pursuant to SIPA (the "Claims Process Order," ECF No.

241). Beginning on December 1, 2008, consistent with SIPA section 78fff-2(a)(1), the Trustee mailed more than 905,000 claims packages with filing information to former LBI customers and other potential claimants (the “Claims Process Notice”) and posted claims filing information on the Trustee’s website (www.lehmantrustee.com) and SIPC’s website (www.sipc.org). The Trustee also published notice of the claims process in The New York Times, The Wall Street Journal and The Financial Times.

7. Pursuant to SIPA section 78fff-2(a)(3) and the Claims Process Order, customer claims seeking maximum protection under SIPA must have been received by the Trustee on or before January 30, 2009. All customer claims and general creditor claims must have been received by the Trustee by June 1, 2009 and no claims of any kind will be allowed unless received by the Trustee on or before June 1, 2009. A copy of the LBI Claims Process Order was made publically available at www.lehmantrustee.com. The Trustee’s website allowed claimants filing electronically to upload documents as part of their claim submission and thereby comply with the instructions to include supporting documentation set forth in the proof of claim.

8. In accordance with the Claims Process Order, in cases where the Trustee denied a claim for protection as a customer claim and converted the claim to a general creditor claim, the Trustee notified the claimant consistent with the procedures set forth in the Claims Process Order. The claimant was afforded the opportunity to object and have the matter heard by the Court if the claimant was aggrieved by the Trustee’s denial of customer treatment and conversion of the claim to a general creditor claim. If a claimant did not object to the Trustee’s conversion of the claim consistent with the procedures set forth in the Claims Process Order, the Trustee’s conversion of the claim to a general creditor claim became final. No determination was made as to the validity or allowed amount of such converted and reclassified claims.

9. On November 15, 2012, the Court entered the General Creditor Claims Objection Procedures Order, which authorizes the Trustee, among other things, to file omnibus objections to no more than 200 claims at a time, on various grounds, including the grounds that the claims subject to the omnibus objection have been amended by subsequently filed proofs of claim as set forth in Bankruptcy Rule 3007(d)(3).

**THE AMENDED AND SUPERSEDED GENERAL CREDITOR
CLAIMS SHOULD BE DISALLOWED AND EXPUNGED**

10. In analyzing the claims register in this case as maintained by the Trustee's claims agent, the Trustee's professionals have determined that each Amended and Superseded Claim on Exhibit A has been amended and superseded by the corresponding Surviving Claim subsequently filed by or on behalf of the same creditor, as further described in the declaration of Timothy Hurley, a Principal of Deloitte Financial Advisory Services LLP, annexed hereto as Exhibit B. The Surviving Claims may not specifically state on their face that they are amendments of the Amended and Superseded Claims, but a review of the substance, supporting documents, basis for, and amount of each claim establishes that the Surviving Claims amend and supersede the corresponding Amended and Superseded Claims listed on Exhibit A.

11. Some of the claims identified on Exhibit A (the Amended and Superseded Claims and the corresponding Surviving Claims) are claims that were denied treatment as customer claims and converted to general creditor claims. Consistent with the procedures set forth in the Claims Process Order, the Trustee's reclassification and conversion of these claims to general creditor claims has become final.

12. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). If an objection refuting at least one of the claim's essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida*

Ltd., 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

13. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1).

Accordingly, courts in the Southern District of New York routinely disallow and expunge claims that are amended and superseded by subsequent claims filed by the same creditor. *See, e.g., In re Enron Corp.*, Case No. 01 B 16034 (AJG), 2005 WL 3874285, at *1 n.1 (Bankr. S.D.N.Y. Oct. 5, 2005) (noting that “[i]nasmuch as the Initial Claim was amended and superseded by the Amended Claim, it was disallowed and expunged”); *In re Best Payphones, Inc.*, Case No. 01-15472 (SMB), 2002 WL 31767796, at *4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging amended, duplicative claim).

14. The LBI estate cannot be required to make any distribution on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Elimination of redundant claims will also enable the Trustee’s claims agent to maintain a claims register that more accurately reflects the proper claims existing against the general estate.

15. It would be inequitable and inappropriate for holders of claims subject to this objection to receive distributions on account of claims that have been amended and superseded. Accordingly, to avoid multiple recoveries by the same creditor for the same debt (or injury), the Trustee requests that the Court disallow and expunge in their entirety the Amended and

Superseded Claims listed on Exhibit A.² The Surviving Claims will remain on the claims register subject to further objections on any basis.

RESERVATION OF RIGHTS

16. The One Hundred Fifty-Fifth Omnibus Objection to General Creditor Claims does not affect any of the Surviving Claims and does not constitute any admission or finding with respect to any of the Surviving Claims. Further, the Trustee reserves all rights to object on any other basis to any Amended and Superseded Claim or any portion of any Amended or Superseded Claim for which the Court does not grant the relief requested herein.

NOTICE

17. Notice of this One Hundred Fifty-Fifth Omnibus Objection to General Creditor Claims has been provided to (i) each claimant listed on Exhibit A via overnight mail; and (ii) the list of parties requesting notice of pleadings in accordance with the Court's Amended Order Pursuant to section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures and Related Relief entered by the Court on July 13, 2010 (ECF No. 3466), and will be immediately available for inspection upon filing with the Court at the Trustee's website, www.lehmantrustee.com. The Trustee submits that no other or further notice need be provided.

NO PRIOR RELIEF REQUESTED

18. No previous request for the relief requested herein has been made by the Trustee to this or any other Court.

2. Where a creditor has filed different documentation in support of the Amended and Superseded Claim and the Surviving Claim, the Trustee will treat all documentation filed with both claims as having been filed in support of the Surviving Claim.

CONCLUSION

For the reasons stated herein, the Trustee respectfully requests entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
October 24, 2013

HUGHES HUBBARD & REED LLP

/s/ James B. Kobak, Jr. _____
James B. Kobak, Jr.
Christopher K. Kiplok
Meaghan C. Gragg
One Battery Park Plaza
New York, New York 10004
Telephone: (212) 837-6000
Facsimile: (212) 422-4726
Email: kobak@hugheshubbard.com

Attorneys for James W. Giddens,
Trustee for the SIPA Liquidation of
Lehman Brothers Inc.

EXHIBIT A

IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (JMP) SIPA
ONE HUNDRED FIFTY-FIFTH OMNIBUS OBJECTION: EXHIBIT A- AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
1	BANK OF NEW YORK MELLON HERMAN H SMITH 2 HANSON PLACE , 10TH FLOOR BROOKLYN, NY 11217	4/9/2009	7001356	\$1,961,700.00	BANK OF NEW YORK MELLON HERMAN H SMITH 2 HANSON PLACE , 10TH FLOOR BROOKLYN, NY 11217	6/1/2009	7002545	\$663,000.00
2	BROWN BROTHERS HARRIMAN & CO. F/B/O BROWN BROTHERS HARRIMAN TRUSTEE SERVICES (IRELAND) LIMITED AS CUSTODIAN FOR SEI GLOBAL MASTER FUND PLC/EURO CARE FIXED INCOME FUND ATTN: OFFICE OF THE GENERAL COUNSEL 40 WATER STREET BOSTON, MA 02119	5/28/2009	4897	\$237,448.18	BROWN BROTHERS HARRIMAN & CO MOLLY DIGGINS CUSTODIAN FOR BROWN BROTHERS HARRIMAN TRUST COMPANY (CAYMAN) LIMITED TRUSTEE OF THE GOLDMAN SACHS INVESTMENT UNIT TR/YEN LIBOR PLUS FUNDL 140 BROADWAY NEW YORK, NY 10005-1108	6/1/2009	9008185	UNSPECIFIED*
3	COMMONWEALTH OF MASSACHUSETTS, THE DEPARTMENT OF REVENUE LITIGATION BUREAU - BANKRUPTCY UNIT 100 CAMBRIDGE STREET, 7TH FLOOR PO BOX 9564 BOSTON, MA 02114-9564	7/20/2009	6069	\$675,100.42	COMMONWEALTH OF MASSACHUSETTS, THE DEPARTMENT OF REVENUE LITIGATION BUREAU - BANKRUPTCY UNIT 100 CAMBRIDGE STREET, 7TH FLOOR PO BOX 9564 BOSTON, MA 02114-9564	4/14/2011	6240	\$429,539.74

*Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form).

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
4	COMMONWEALTH OF MASSACHUSETTS, THE DEPARTMENT OF REVENUE LITIGATION BUREAU - BANKRUPTCY UNIT CAMBRIDGE STREET, 7TH FLOOR PO BOX 9564 BOSTON, MA 02114-9564	6/9/2010	6211	\$545,936.29	COMMONWEALTH OF MASSACHUSETTS, THE DEPARTMENT OF REVENUE LITIGATION BUREAU - BANKRUPTCY UNIT 100 CAMBRIDGE STREET, 7TH FLOOR PO BOX 9564 BOSTON, MA 02114-9564	4/14/2011	6240	\$429,539.74
5	COMMONWEALTH OF MASSACHUSETTS, THE DEPARTMENT OF REVENUE P.O. BOX 9564 BOSTON, MA 02114-9564	5/27/2010	6209	\$545,936.29	COMMONWEALTH OF MASSACHUSETTS, THE DEPARTMENT OF REVENUE LITIGATION BUREAU - BANKRUPTCY UNIT 100 CAMBRIDGE STREET, 7TH FLOOR PO BOX 9564 BOSTON, MA 02114-9564	4/14/2011	6240	\$429,539.74
6	CVIC (LUX)MASTER S.A.R.L. TRANSFEROR: ARLINGTON ASSET INVESTMENT CORP. C/O CARVAL INVESTORS, LLC, ITS ATTORNEY IN FACT ATTN: TERI SALBERG 12700 WHITEWATER DRIVE, MS 144 MINNETONKA, MN 55343-9439	5/29/2009	7002285	\$4,009,391.01	CVIC (LUX) MASTER S.A.R.L. C/O PAUL HASTINGS LLP ATTN: L.A. DESPINS & B.R. KAPLAN 75 EAST 55TH STREET NEW YORK, NY 10022	4/23/2013	6308	\$12,987,058.60
7	INMARKETS MICHAEL FARMER 8105 STONEHILL DR PLANO, TX 75025	5/28/2009	9007537	UNSPECIFIED*	VONWIN CAPITAL MANAGEMENT, L.P. TRANSFEROR: INMARKETS ROGER VON SPIEGEL, MANAGING DIRECTOR 261 FIFTH AVENUE, 22ND FLOOR NEW YORK, NY 10016	5/28/2009	4904	\$172,090.71

*Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form).

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
8	MAYO, JAMIE R. 149 OAK RIDGE AVENUE SUMMIT, NJ 07901	2/3/2009	7001206	\$24,666.07	MAYO, JAMIE R. 22 WORDSWORTH ROAD SHORT HILLS, NJ 07078	2/6/2009	3521	\$36,250.00
9	NEUBERGER BERMAN GTAA UNIT TRUST 1 FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY F/K/A LEHMAN BROTHERS GLOBAL MACRO UNIT TRUST C/O NB ALTERNATIVE FUND MANAGEMENT LLC 605 THIRD AVENUE NEW YORK, NY 10016	5/29/2009	4937	\$3,506,048.90	NORTHUMBRIAN MANAGEMENT, L.L.C. TRANSFEROR: NEUBERGER BERMAN GTAA UNIT TRUST I (FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY) PO BOX 8284 NEW YORK, NY 10150	1/22/2010	6193	\$2,262,384.35
10	NEW YORK LIFE INSURANCE AND ANNUITY CORP JULIA WARREN 51 MADISON AVENUE, 10TH FLOOR NEW YORK, NY 10010-1603	10/20/2008	9008091	UNSPECIFIED*	NEW YORK LIFE INSURANCE AND ANNUITY CORPORATION RUTH E AVILES OFFICE OF THE GENERAL COUNSEL C/O NEW YORK LIFE INVESTMENT MANAGEMENT LLC 51 MADISON AVENUE 10TH FLOOR NEW YORK, NY 10010-1603	1/29/2009	9003259	UNSPECIFIED*
11	POPULAR SECURITIES INC. JOSE TORRES 209 MUNOZ RIVERA AVE #12 SAN JUAN, PR 00918	4/3/2009	9007132	UNSPECIFIED*	POPULAR SECURITIES, INC. JEFFREY N RICH 599 LEXINGTON AVENUE NEW YORK, NY 10022	5/29/2009	7002216	\$146,739.20
12	POSNER, DAVID 37 STONEWALL DRIVE LIVINGSTON, NJ 07039-1837	1/23/2009	1320	\$15,157.45	POSNER, DAVID 37 STONEWALL DRIVE LIVINGSTON, NJ 07039-1837	1/23/2009	1322	\$30,543.41
13	POSNER, DAVID 37 STONEWALL DRIVE LIVINGSTON, NJ 07039-1837	1/23/2009	1321	\$15,385.96	POSNER, DAVID 37 STONEWALL DRIVE LIVINGSTON, NJ 07039-1837	1/23/2009	1322	\$30,543.41

*Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form).

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
14	RIVERSIDE COUNTY TAX TREASURER TAX COLLECTOR PAUL MCDONNELL, TREASURER PO BOX 12005 RIVERSIDE, CA 92502-2205	1/22/2009	2146	\$33,425.77	RIVERSIDE COUNTY TAX COLLECTOR ATTN: SHEREE RAPHAEL 4080 LEMON ST, 4TH FLOOR RIVERSIDE, CA 92501	10/7/2013	6372	\$34,593.86
15	RIVERSOURCE SHORT DURATION US GOVERNMENT FUND, A SERIES OF RIVERSOURCE GOVERNMENT INCOME SERIES INC. C/O MICHELLE M KEELEY 70100 AMERIPRISE FINANCIAL CENTER MINNEAPOLIS, MN 55474	9/26/2008	9008039	UNSPECIFIED*	IDS #[REDACTED] GOVERNMENT INCOME PORTFOLIO TARA TILBURY (RVS SHORT DURATION US GOV. FUND) 50606 AMERIPRISE FINANCIAL CENTER MINNEAPOLIS, MN 55474	1/29/2009	9003314	UNSPECIFIED*
16	SALMONSON, ARLENE 30 PARK AVENUE APT 6E NEW YORK, NY 10016	1/26/2009	1558	\$127,615.38	SALMONSON, ARLENE AND FAITH JTWROS 30 PARK AVE, APT 6E NEW YORK, NY 10016-3834	1/28/2009	1869	\$127,615.38
17	SALMONSON, ARLENE 30 PARK AVENUE APT 6E NEW YORK, NY 10016-3834	1/26/2009	9001848	UNSPECIFIED*	SALMONSON, ARLENE AND FAITH JTWROS 30 PARK AVE, APT 6E NEW YORK, NY 10016-3834	1/28/2009	1869	\$127,615.38
18	WESTMINSTER RESEARCH ASSOCIATES LLC CHAD YOHN 1633 BROADWAY, 48TH FLOOR NEW YORK, NY 10019	1/27/2009	8001701	UNSPECIFIED*	WESTMINSTER RESEARCH ASSOCIATES LLC CHAD YOHN 1633 BROADWAY, 48TH FLOOR NEW YORK, NY 10019	1/27/2009	7000573	\$60,735.85

*Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form).

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
19	WESTMINSTER RESEARCH ASSOCIATES LLC CHAD YOHN 1633 BROADWAY, 48TH FLOOR NEW YORK, NY 10019	1/27/2009	8001704	UNSPECIFIED*	WESTMINSTER RESEARCH ASSOCIATES LLC CHAD YOHN 1633 BROADWAY, 48TH FLOOR NEW YORK, NY 10019	1/27/2009	7000573	\$60,735.85
20	WESTMINSTER RESEARCH ASSOCIATES LLC CHAD YOHN 1633 BROADWAY, 48TH FLOOR NEW YORK, NY 10019	1/27/2009	8001709	UNSPECIFIED*	WESTMINSTER RESEARCH ASSOCIATES LLC CHAD YOHN 1633 BROADWAY, 48TH FLOOR NEW YORK, NY 10019	1/27/2009	7000573	\$60,735.85
21	WESTMINSTER RESEARCH ASSOCIATES LLC CHAD YOHN 1633 BROADWAY, 48TH FLOOR NEW YORK, NY 10019	1/27/2009	8001711	UNSPECIFIED*	WESTMINSTER RESEARCH ASSOCIATES LLC CHAD YOHN 1633 BROADWAY, 48TH FLOOR NEW YORK, NY 10019	1/27/2009	7000573	\$60,735.85
Total (not including unspecified amounts):				\$11,697,811.72	\$18,149,996.92			

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form).

EXHIBIT B

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (JMP) SIPA

**DECLARATION OF TIMOTHY HURLEY IN SUPPORT OF
THE TRUSTEE'S ONE HUNDRED FIFTY-FIFTH OMNIBUS OBJECTION TO
GENERAL CREDITOR CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

Pursuant to 28 U.S.C. § 1746, I, Timothy Hurley, hereby declare as follows:

1. I am a Principal of Deloitte Financial Advisory Services LLP ("Deloitte FAS"). James W. Giddens (the "Trustee"), as trustee for the SIPA liquidation of Lehman Brothers Inc. ("LBI"), has duly authorized me to make and submit this declaration (the "Declaration") in support of the Trustee's one hundred fifty-fifth omnibus objection to general creditor claims (the "One Hundred Fifty-Fifth Omnibus Objection to General Creditor Claims").¹

2. The facts set forth in this Declaration are based upon my personal knowledge, upon information and belief, and/or upon certain proofs of claim and certain information from the LBI general claims register as maintained by Trustee's claim agent and analyzed by me or other personnel under my supervision and direction. If called and sworn as a witness, I could and would testify competently to the matters set forth herein.

3. In the context of my services for the Trustee, I am involved in assisting with the Trustee's general creditor claim reconciliation process. Accordingly, I and personnel under my supervision and direction have analyzed the claims asserted against the LBI estate listed in

1. Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion.

Exhibit A annexed to the One Hundred Fifty-Fifth Omnibus Objection to General Creditor Claims (the “Proofs of Claim”) and certain information from the LBI general claims register as maintained by Trustee’s claims agent.

4. Based on our analysis, I believe that the Proofs of Claim identified as Amended and Superseded Claims on Exhibit A have been amended or superseded by the corresponding Surviving Claims listed on the same Exhibit A.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 23, 2013

/s/ Timothy Hurley

Timothy Hurley
Principal, Deloitte Financial Advisory Services
LLP

EXHIBIT C

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (JMP) SIPA

**[PROPOSED] ORDER GRANTING THE TRUSTEE'S ONE HUNDRED FIFTY-FIFTH
OMNIBUS OBJECTION TO GENERAL CREDITOR CLAIMS
(AMENDED AND SUPERSEDED CLAIMS)**

Upon the one hundred fifty-fifth omnibus objection to claims, dated October 24, 2013 (the "One Hundred Fifty-Fifth Omnibus Objection to General Creditor Claims"),¹ of James W. Giddens (the "Trustee"), as trustee for the liquidation of Lehman Brothers Inc. (the "Debtor" or "LBI") under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. §§ 78aaa *et seq.* ("SIPA"), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), as made applicable to this proceeding pursuant to sections 78fff(b) and 78fff-1(a) of SIPA, Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and this Court's order approving procedures for the filing of omnibus objections to proofs of claim filed in this SIPA proceeding (the "General Creditor Claims Objection Procedures Order," ECF No.5441), disallowing and expunging the Amended and Superseded Claims on the grounds that such general creditor claims have been amended and superseded by the corresponding Surviving Claims, all as more fully described in the One Hundred Fifty-Fifth Omnibus Objection to General Creditor Claims; and due and proper notice of the One Hundred Fifty-Fifth Omnibus Objection to General Creditor Claims having been

1. Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Motion.

provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the One Hundred Fifty-Fifth Omnibus Objection to General Creditor Claims is in the best interests of LBI, its estate, its customers and creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Fifty-Fifth Omnibus Objection to General Creditor Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the One Hundred Fifty-Fifth Omnibus Objection to General Creditor Claims is granted; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “Claims to be Disallowed and Expunged” (collectively, the “Amended and Superseded Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “Surviving Claims” (collectively, the “Surviving Claims”) will remain on the LBI general claims register subject to the Trustee’s right to further object as set forth herein; and it is further

ORDERED that all information included on and all documentation filed in support of any Amended and Superseded Claim shall be treated as having been filed in support of and included in the corresponding Surviving Claim; and it is further

ORDERED that notwithstanding any other provision of this Order, a Surviving Claim and all documentation previously filed in support of the Surviving Claim shall be deemed timely filed to the extent it appropriately amended and superseded, directly or indirectly, a claim that had been timely filed; and it is further

ORDERED that this Order supersedes all previous orders regarding the disposition of the Amended and Superseded Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that nothing in this Order or the disallowance and expungement of the Amended and Superseded Claims constitutes any admission or finding with respect to any of the Surviving Claims, and the Trustee's rights to object to the Surviving Claims on any basis is preserved; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation and/or interpretation of this Order.

Dated: New York, New York
_____, 2013

HONORABLE JAMES M. PECK,
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE LEHMAN BROTHERS INC., CASE No: 08-01420 (JMP) SIPA
ONE HUNDRED FIFTY-FIFTH OMNIBUS OBJECTION: EXHIBIT 1- AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
1	BANK OF NEW YORK MELLON HERMAN H SMITH 2 HANSON PLACE , 10TH FLOOR BROOKLYN, NY 11217	4/9/2009	7001356	\$1,961,700.00	BANK OF NEW YORK MELLON HERMAN H SMITH 2 HANSON PLACE , 10TH FLOOR BROOKLYN, NY 11217	6/1/2009	7002545	\$663,000.00
2	BROWN BROTHERS HARRIMAN & CO. F/B/O BROWN BROTHERS HARRIMAN TRUSTEE SERVICES (IRELAND) LIMITED AS CUSTODIAN FOR SEI GLOBAL MASTER FUND PLC/EURO CARE FIXED INCOME FUND ATTN: OFFICE OF THE GENERAL COUNSEL 40 WATER STREET BOSTON, MA 02119	5/28/2009	4897	\$237,448.18	BROWN BROTHERS HARRIMAN & CO MOLLY DIGGINS CUSTODIAN FOR BROWN BROTHERS HARRIMAN TRUST COMPANY (CAYMAN) LIMITED TRUSTEE OF THE GOLDMAN SACHS INVESTMENT UNIT TR/YEN LIBOR PLUS FUNDL 140 BROADWAY NEW YORK, NY 10005-1108	6/1/2009	9008185	UNSPECIFIED*
3	COMMONWEALTH OF MASSACHUSETTS, THE DEPARTMENT OF REVENUE LITIGATION BUREAU - BANKRUPTCY UNIT 100 CAMBRIDGE STREET, 7TH FLOOR PO BOX 9564 BOSTON, MA 02114-9564	7/20/2009	6069	\$675,100.42	COMMONWEALTH OF MASSACHUSETTS, THE DEPARTMENT OF REVENUE LITIGATION BUREAU - BANKRUPTCY UNIT 100 CAMBRIDGE STREET, 7TH FLOOR PO BOX 9564 BOSTON, MA 02114-9564	4/14/2011	6240	\$429,539.74

*Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form).

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
4	COMMONWEALTH OF MASSACHUSETTS, THE DEPARTMENT OF REVENUE LITIGATION BUREAU - BANKRUPTCY UNIT CAMBRIDGE STREET, 7TH FLOOR PO BOX 9564 BOSTON, MA 02114-9564	6/9/2010	6211	\$545,936.29	COMMONWEALTH OF MASSACHUSETTS, THE DEPARTMENT OF REVENUE LITIGATION BUREAU - BANKRUPTCY UNIT 100 CAMBRIDGE STREET, 7TH FLOOR PO BOX 9564 BOSTON, MA 02114-9564	4/14/2011	6240	\$429,539.74
5	COMMONWEALTH OF MASSACHUSETTS, THE DEPARTMENT OF REVENUE P.O. BOX 9564 BOSTON, MA 02114-9564	5/27/2010	6209	\$545,936.29	COMMONWEALTH OF MASSACHUSETTS, THE DEPARTMENT OF REVENUE LITIGATION BUREAU - BANKRUPTCY UNIT 100 CAMBRIDGE STREET, 7TH FLOOR PO BOX 9564 BOSTON, MA 02114-9564	4/14/2011	6240	\$429,539.74
6	CVIC (LUX)MASTER S.A.R.L. TRANSFEROR: ARLINGTON ASSET INVESTMENT CORP. C/O CARVAL INVESTORS, LLC, ITS ATTORNEY IN FACT ATTN: TERI SALBERG 12700 WHITEWATER DRIVE, MS 144 MINNETONKA, MN 55343-9439	5/29/2009	7002285	\$4,009,391.01	CVIC (LUX) MASTER S.A.R.L. C/O PAUL HASTINGS LLP ATTN: L.A. DESPINS & B.R. KAPLAN 75 EAST 55TH STREET NEW YORK, NY 10022	4/23/2013	6308	\$12,987,058.60
7	INMARKETS MICHAEL FARMER 8105 STONEHILL DR. PLANO, TX 75025	5/28/2009	9007537	UNSPECIFIED*	VONWIN CAPITAL MANAGEMENT, L.P. TRANSFEROR: INMARKETS ROGER VON SPIEGEL, MANAGING DIRECTOR 261 FIFTH AVENUE, 22ND FLOOR NEW YORK, NY 10016	5/28/2009	4904	\$172,090.71

*Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form).

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
8	MAYO, JAMIE R. 149 OAK RIDGE AVENUE SUMMIT, NJ 07901	2/3/2009	7001206	\$24,666.07	MAYO, JAMIE R. 22 WORDSWORTH ROAD SHORT HILLS, NJ 07078	2/6/2009	3521	\$36,250.00
9	NEUBERGER BERMAN GTAA UNIT TRUST 1 FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY F/K/A LEHMAN BROTHERS GLOBAL MACRO UNIT TRUST C/O NB ALTERNATIVE FUND MANAGEMENT LLC 605 THIRD AVENUE NEW YORK, NY 10016	5/29/2009	4937	\$3,506,048.90	NORTHUMBRIAN MANAGEMENT, L.L.C. TRANSFEROR: NEUBERGER BERMAN GTAA UNIT TRUST I (FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY) PO BOX 8284 NEW YORK, NY 10150	1/22/2010	6193	\$2,262,384.35
10	NEW YORK LIFE INSURANCE AND ANNUITY CORP JULIA WARREN 51 MADISON AVENUE, 10TH FLOOR NEW YORK, NY 10010-1603	10/20/2008	9008091	UNSPECIFIED*	NEW YORK LIFE INSURANCE AND ANNUITY CORPORATION RUTH E AVILES OFFICE OF THE GENERAL COUNSEL C/O NEW YORK LIFE INVESTMENT MANAGEMENT LLC 51 MADISON AVENUE 10TH FLOOR NEW YORK, NY 10010-1603	1/29/2009	9003259	UNSPECIFIED*
11	POPULAR SECURITIES INC. JOSE TORRES 209 MUNOZ RIVERA AVE #12 SAN JUAN, PR 00918	4/3/2009	9007132	UNSPECIFIED*	POPULAR SECURITIES, INC. JEFFREY N RICH 599 LEXINGTON AVENUE NEW YORK, NY 10022	5/29/2009	7002216	\$146,739.20
12	POSNER, DAVID 37 STONEWALL DRIVE LIVINGSTON, NJ 07039-1837	1/23/2009	1320	\$15,157.45	POSNER, DAVID 37 STONEWALL DRIVE LIVINGSTON, NJ 07039-1837	1/23/2009	1322	\$30,543.41
13	POSNER, DAVID 37 STONEWALL DRIVE LIVINGSTON, NJ 07039-1837	1/23/2009	1321	\$15,385.96	POSNER, DAVID 37 STONEWALL DRIVE LIVINGSTON, NJ 07039-1837	1/23/2009	1322	\$30,543.41

*Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form).

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
14	RIVERSIDE COUNTY TAX TREASURER TAX COLLECTOR PAUL MCDONNELL, TREASURER PO BOX 12005 RIVERSIDE, CA 92502-2205	1/22/2009	2146	\$33,425.77	RIVERSIDE COUNTY TAX COLLECTOR ATTN: SHEREE RAPHAEL 4080 LEMON ST, 4TH FLOOR RIVERSIDE, CA 92501	10/7/2013	6372	\$34,593.86
15	RIVERSOURCE SHORT DURATION US GOVERNMENT FUND, A SERIES OF RIVERSOURCE GOVERNMENT INCOME SERIES INC C/O MICHELLE M KEELEY 70100 AMERIPRISE FINANCIAL CENTER MINNEAPOLIS, MN 55474	9/26/2008	9008039	UNSPECIFIED*	IDS #[REDACTED] GOVERNMENT INCOME PORTFOLIO TARA TILBURY (RVS SHORT DURATION US GOV FUND) 50606 AMERIPRISE FINANCIAL CENTER MINNEAPOLIS, MN 55474	1/29/2009	9003314	UNSPECIFIED*
16	SALMONSON, ARLENE 30 PARK AVENUE APT 6E NEW YORK, NY 10016	1/26/2009	1558	\$127,615.38	SALMONSON, ARLENE AND FAITH JTWROS 30 PARK AVE, APT 6E NEW YORK, NY 10016-3834	1/28/2009	1869	\$127,615.38
17	SALMONSON, ARLENE 30 PARK AVENUE APT 6E NEW YORK, NY 10016-3834	1/26/2009	9001848	UNSPECIFIED*	SALMONSON, ARLENE AND FAITH JTWROS 30 PARK AVE, APT 6E NEW YORK, NY 10016-3834	1/28/2009	1869	\$127,615.38
18	WESTMINSTER RESEARCH ASSOCIATES LLC CHAD YOHN 1633 BROADWAY, 48TH FLOOR NEW YORK, NY 10019	1/27/2009	8001701	UNSPECIFIED*	WESTMINSTER RESEARCH ASSOCIATES LLC CHAD YOHN 1633 BROADWAY, 48TH FLOOR NEW YORK, NY 10019	1/27/2009	7000573	\$60,735.85

*Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form).

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CLAIM #	TOTAL CLAIM DOLLARS
19	WESTMINSTER RESEARCH ASSOCIATES LLC CHAD YOHN 1633 BROADWAY, 48TH FLOOR NEW YORK, NY 10019	1/27/2009	8001704	UNSPECIFIED*	WESTMINSTER RESEARCH ASSOCIATES LLC CHAD YOHN 1633 BROADWAY, 48TH FLOOR NEW YORK, NY 10019	1/27/2009	7000573	\$60,735.85
20	WESTMINSTER RESEARCH ASSOCIATES LLC CHAD YOHN 1633 BROADWAY, 48TH FLOOR NEW YORK, NY 10019	1/27/2009	8001709	UNSPECIFIED*	WESTMINSTER RESEARCH ASSOCIATES LLC CHAD YOHN 1633 BROADWAY, 48TH FLOOR NEW YORK, NY 10019	1/27/2009	7000573	\$60,735.85
21	WESTMINSTER RESEARCH ASSOCIATES LLC CHAD YOHN 1633 BROADWAY, 48TH FLOOR NEW YORK, NY 10019	1/27/2009	8001711	UNSPECIFIED*	WESTMINSTER RESEARCH ASSOCIATES LLC CHAD YOHN 1633 BROADWAY, 48TH FLOOR NEW YORK, NY 10019	1/27/2009	7000573	\$60,735.85
Total (not including unspecified amounts):				\$11,697,811.72	\$18,149,996.92			

*Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form).